ZDARSKY, SAWICKI & AGOSTINELLI LLP

ATTORNEYS AT LAW

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March 19, 2010

Clerk

JOSEPH E. ZDARSKY K. MICHAEL SAWICKI

GUY J. AGOSTINELLI

GERALD T. WALSH MARK J. SCHLANT

PATRICK A. DUDLEY THOMAS P. FITCH

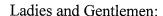
DONALD G. POWELL DAVID E. GUTOWSKI

> United States Bankruptcy Court Olympic Towers 300 Pearl Street, Suite 250 Buffalo, New York 14202

Re:

F.N. Burt Company, Inc.

Case No. 99-12523K





Enclosed is my check no. 150 for \$16,376.17, payable to the Clerk, representing the dividend(s) payable as follows, which are represented in (a) check(s) which the creditor(s) did not negotiate within the 90 days specified on the check(s):

Claim No.	Creditor	Amount
54	Transfer Print Foils, Inc. P.O. Box 538 East Brunswick, NJ 08816	\$15,320.17
123	Mesch Engineering PC 450 Bewley Building Lockport, New York 14094	\$1,056.00

I sent this dividend to the creditor but the check was not cashed. I wrote to the creditor, searched the internet and telephone directories for the creditor under both names George Schmidt and Arrow Packaging and found no listings, and understand that the United States Trustee's office did the same.

ZDARSKY, SAWICKI & AGOSTINELLI LLP

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Thank you for your assistance.

Very truly yours,

ZDARSKY, SAWICKI & AGOSTINELLI LLP

Mark J. Schlant

Enclosure

cc: Ms. Anne Quinn

Transfer Print Foils, Inc. (at above address) Mesch Engineering PC (at above address)